



GAMING DIVISION
OFFICE OF ATTORNEY GENERAL
600 EAST BOULEVARD AVENUE - DEPT. 125
BISMARCK ND 58505-0040

NORTH DAKOTA LONG FORM GAMING TAX RETURNS AND INSTRUCTIONS

*FOR THE QUARTERS ENDING
SEPTEMBER 30, 2005
DECEMBER 31, 2005
MARCH 31, 2006
JUNE 30, 2006*

A message from Attorney General Wayne Stenehjem

This booklet contains forms and instructions for preparing your gaming tax returns for each of the four quarters in the fiscal year July 1, 2005 through June 30, 2006. **Please keep this booklet until the return for the fourth quarter has been completed.** Use the pre-printed form for each specific quarter. Keep a copy of the completed returns for the organization's records.

Three types of auto calculating tax forms have been placed on the Office of Attorney General website under the section **Gaming Forms**. Each auto calculating form has fields that can be entered by the organization and additional fields (Adjusted Gross, Excise Tax, Gaming Tax, etc.) which will automatically calculate using the information entered. The three types are: 1) Short Form tax return. 2) Long Form tax return and Schedule A (this auto calculating return can accommodate up to 26 sites). 3) Long Form Tax Return for organizations that file a long form tax return but have only one site. These forms can be used by any organization to verify that reported numbers are mathematically correct or print the completed form for submission to our office.

If you have a question or need help completing a tax return, please contact my office by mail, or call 1-800-326-9240 or 328-4848 (local call). You can download copies of blank tax return and recordkeeping forms from the Office of Attorney General web site at www.ag.state.nd.us by following the "Gaming" link.

I welcome your comments and suggestions so my office may provide the best possible service to your organization.

Thank you.

A handwritten signature in black ink, reading "Wayne Stenehjem".

Wayne Stenehjem
Attorney General

GENERAL INFORMATION

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FORMS IN THIS BOOKLET

TAX RETURN
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**Please make additional
copies as needed.**

WHO MUST FILE:

An organization must file a North Dakota gaming tax return each quarter, whether or not the organization conducted gaming. There are no exceptions to the filing requirement.

An organization with gross proceeds greater than \$250,000 for a fiscal year must file a long form tax return.

TO OBTAIN ADDITIONAL FORMS AND INSTRUCTIONS:

If you have a question in completing the return or need tax forms and instructions, call (701) 328-4848 or toll free 1-800-326-9240. The forms and instructions may also be obtained through the Office of Attorney General's web site: www.ag.state.nd.us

FILING INSTRUCTIONS:

The completed original return, accompanying schedules, and payment of excise tax and/or gaming tax due must be postmarked or hand-delivered to the Office of Attorney General, Gaming Division, by the last day of the month immediately following the end of a quarter.

<u>Quarter Ended</u>	<u>Postmarked Due Date</u>
September 30	October 31
December 31	January 31
March 31	April 30
June 30	July 31

However, if the last day of the month is a Saturday, Sunday, or holiday, the due date is the following business day.

EXTENSION OF TIME FOR FILING:

An extension for filing the return may be granted for good cause. Provide the Office of Attorney General with form SFN 52559, Extension of Time For Filing, postmarked on or before the regular due date for filing the return.

A reply approving or declining the request will be mailed to the organization. A copy of the reply must be attached to the return when it is filed.

INTEREST AND PENALTY:

The Office of Attorney General will assess an organization interest and penalty according to section §53-06.1-12.3 of the North Dakota Century Code.

- **If an organization does not file a return, even if there is no activity, a minimum penalty of \$25 will be assessed.**

HOW TO PAY:

If excise tax and/or gaming tax is due, the total amount due must be paid when the return is filed. Payment must be made by check, payable to **Office of Attorney General**, for the amount of tax due as reported in the Total Tax Due box, line 30, on the return.

HOW TO FILE A THEFT CLAIM:

If an organization incurs a theft and, after reviewing North Dakota Administrative Code § 99-01.3-03-04(10)(a-e), desires to claim a deduction on the return, the organization must contact the Office of Attorney General before filing the return.

The Office of Attorney General will determine if a deduction will be allowed on the tax return.

MAILING ADDRESS:

GAMING DIVISION
OFFICE OF ATTORNEY GENERAL
600 EAST BOULEVARD - DEPT. 125
BISMARCK, NORTH DAKOTA 58505-0040

ROUNDING INSTRUCTIONS:

All amounts reported on the tax return and any required accompanying schedules must be rounded to the nearest dollar. Drop amounts under 50 cents and increase amounts of 50 to 99 cents to the next dollar. **Do not enter cents, decimals, dashes, or dollar signs.**

56.49 = 56

56.50 = 57

PART I - GAMING ACTIVITY

LINES 1a - 9. GAMES

If an organization has more than one site, the amounts reported on lines 1a through 10 are computed by totaling the activity reported on Schedule A. Refer to the example on page 9.

If an organization has only one site, no Schedule A is required. The organization should complete Part I of the tax return. Refer to page 10 when completing lines 1a through 9.

If the amount on line 9 is a negative amount and/or includes interest, net cash long and/or poker, circle the word(s) that represents the amount. Attach documentation for any amount reported on line 9. To report cash profit for these amounts, refer to page 10 of the instructions.

LINE 10. SUBTOTAL

Line 10 of all Schedule A's must equal line 10 on page 1 of the return. Refer to the example of Schedule A on page 9.

LINE 11. NORTH DAKOTA EXCISE TAX

Compute by adding lines 3a, 3b, and 3c, column A and multiplying the total by .0431. Report the amount in columns A and C. Refer to the example below.

* N.D.C.C. §53-06.1-12(3) - If the total of lines 3a, 3b, and 3c, column A, is \$4,000 or less, the organization is exempt from

North Dakota Excise Tax. If exempt, check the box and do not compute the excise tax.

LINE 12. FEDERAL EXCISE TAX

Enter in columns A and C the amount of federal excise tax computed on Federal Form 730, Tax on Wagering, for the three months for which the North Dakota gaming tax return is being filed.

- **ATTACH COPIES OF FEDERAL FORM 730 OR THE DEDUCTION WILL BE DISALLOWED.**

LINE 13. BINGO SALES TAX

Include in the gross proceeds and adjusted gross proceeds reported in columns A and C the amount of bingo sales tax paid for the quarter to the North Dakota Tax Department related only to sales of bingo cards. Refer to the example on page 10.

Cash Profit is to be completed for each game type. Obtain this information from each game type's summary of daily records. The amount of cash profit could differ from the actual bank deposits due to an increase or a decrease in a starting cash bank for the next gaming activity or a prize paid by check.

Example for Part I - Gaming Activity



NORTH DAKOTA GAMING TAX RETURN LONG FORM OFFICE OF ATTORNEY GENERAL SFN 9809 (7-02)

Quarter Ended September 30, 2005

Example for line 11

111,855 (line 3a)
0 (line 3b)
+ 240 (line 3c)
112,095 Total
X .0431 ND excise tax rate
4,831 (line 11, columns A & C)

PART I - GAMING ACTIVITY		A Gross Proceeds	B Prizes	C Adj. Gross Proceeds	D Cash Profit
1a. Bingo (Including bingo sales tax)	1a	27,450	19,400	8,050	8,050
1b. Bingo - Dispensing Device	1b				
2. Raffles	2				
3a. Pull Tabs - Jar Bar	3a	111,855	86,930	24,925	24,905
3b. Pull Tabs - Dispensing Device	3b				
3c. Club Specials, Tip Boards, Seal Boards, Prize Boards	3c	240	164	76	76
4. Punchboards	4				
5. Sports Pools	5				
6. Twenty-One	6	2,000	1,800	200	200
7. Calcuttas	7				
8a. Paddlewheels	8a				
8b. Paddlewheels - used with a table	8b				
9. Other (Including <u>Interest</u> , Net Total Cash Long, Poker)	9	90		90	90
10. Subtotal	10	141,635	108,294	33,341	33,321
11. ND Excise Tax (.0431 X Sum of lines 3a, 3b, & 3c of column A) *	11	(4,831)		(4,831)	
12. Federal Excise Tax from Federal Form 730 (attach copies)	12				
13. Bingo Sales Tax from ND Sales Tax Return	13	(1,554)		(1,554)	
14. Total (Line 10 less lines 11, 12, and 13)	14	135,250	108,294	26,956	

PART II - ALLOWABLE EXPENSES, GAMING TAX, NET PROCEEDS

LINE 15. ALLOWABLE EXPENSES

- 15a. The allowable expense limit is computed by multiplying line 14, column C, by 51% of the first \$200,000 of total adjusted gross proceeds, then adding 45% of the amount exceeding \$200,000 of total adjusted gross proceeds.
- 15b. An additional allowable expense is computed by multiplying the total of lines 3a, 3b, and 3c, column A, by .0235. Refer to the example on page 4.
- 15c. An organization that buys or leases qualifying video surveillance equipment may include the cost or lease amount as an allowable expense. Enter the total amount and **attach documentation of the purchase or lease**. Refer to N.D. Admin. Code § 99-01.3-08-04(2) to determine what is qualifying video surveillance equipment.
- 15d. For a quarter, if an organization's **actual expenses exceed** the total amount computed for lines **15a, 15b, and 15c**, an **additional allowable expense** of 2% up to \$200,000 of adjusted gross proceeds (not to exceed \$4,000) may be deducted. However, if the amount of the excess actual expenses that exceed the calculated amounts of lines 15a, 15b, and 15c are **less** than the additional 2% of adjusted gross proceeds, the organization may only deduct the lesser amount. The organization must complete the following "Worksheet" for Additional Allowable Expense. **If an organization claims this additional allowable expense, it must complete and retain this Worksheet for 3 years.**

Example:

This is an example of how to complete the Worksheet For Additional Allowable Expense using the sample tax return on page 4.

Reported adjusted gross proceeds (line 14, column C)	\$26,956	15a. Allowable Expense at 51% of adjusted gross proceeds	\$13,748
		15b. Allowable Expense for pull tab activity at .0235	2,634
Reported gross proceeds for pull tab activity (lines 3a, 3b, and 3c, column A)	\$112,095	15c. Video surveillance equipment	<u>0</u>
		Total Allowable Expenses	\$16,382

* If an organization's actual expenses were \$17,000, the additional allowable expense would be \$539 (2% of adj. gross proceeds \$26,956).
Note: \$17,000 - \$16,382 (Allowable Expenses) = \$618, which is greater than \$539.

** If an organization's actual expenses were \$16,500, the additional allowable expense would be \$118.
Note: \$118 is less than \$539 (2% of adjusted gross proceeds of \$26,956).

WORKSHEET FOR ADDITIONAL ALLOWABLE EXPENSE

List the Total Expenses for All Sites for the Quarter being Reported:

Rent	3,000	Insurance	1,000
Supplies	2,500	License and Site Authorization Fees	1,000
Depreciation		Non-qualifying Video Surveillance Equipment	2,000
Net Total Cash Short		Other - List:	
Players' Uncollected Checks (Net of collected checks)	500		
Cost of Games Used or Paid for	2,000		
Payroll, Payroll Taxes, and Fringe Benefits	5,000		
		Total Expenses - Box A	if 17,000 if 16,500

Allowable Expenses, lines 15a, 15b, and 15c, page 1 of the return =

Box B

16,382

Actual Expenses (Box A) - Allowable Expenses (Box B) =

Box C

618 | 118

Adjusted Gross Proceeds, line 14, column C, page 1 of the return 26,956 X .02 =

Box D

539

If the amount of Box D is **less** than or equal to Box C, enter the amount of Box D on line 15d, page 1 of the tax return.

(*Per example of actual expenses totaling \$17,000, organization would report \$539 on line 15d.)

If the amount of Box D is **greater** than Box C, enter the amount of Box C on line 15d, page 1 of the tax return.

(*Per example of actual expenses totaling \$16,500, organization would report \$118 on line 15d.)

LINE 16. GAMING TAX

If the amount on line 14, column C, is \$200,000 or less, multiply the amount by .05. Otherwise, compute the gaming tax as follows:

<i>If line 14, column C is over -</i>	<i>But is under -</i>	<i>Enter on line 16</i>	<i>Of the amount of line 14, column C, over</i>
\$200,000	\$400,001	\$10,000 + 10%	\$200,000
\$400,000	\$600,001	\$30,000 + 15%	\$400,000
\$600,000		\$60,000 + 20%	\$600,000

LINE 17. NET PROCEEDS

An organization is required to transfer net proceeds earned during the quarter to the trust account by the last day of the next quarter.

LINE 18. NET PROCEEDS CARRY-OVER

Enter the amount from line 21 of the prior quarter's return. If the Office of Attorney General adjusted that amount, or if an amended return was filed, enter the adjusted or amended amount.

LINE 19. ADJUSTMENT

Attach a detailed explanation of the adjustment. If the adjustment is negative, place parentheses () around the amount. For example, the sale of video surveillance equipment would be a positive adjustment on line 19.

LINE 20. AMOUNT TRANSFERRED TO TRUST ACCOUNT THIS QUARTER

Enter the amount transferred from the gaming account to the trust account. Include only those transfers that occurred during the quarter that is being reported.



NORTH DAKOTA GAMING TAX RETURN
LONG FORM
 OFFICE OF ATTORNEY GENERAL
 SFN 9809 (7-02)

Quarter Ended September 30, 2005

Example for Line 15b

111,855 (line 3a)
 0 (line 3b)
 + 240 (line 3c)
 112,095
 X .0235
 2,634 (line 15b)

PART I - GAMING ACTIVITY		A Gross Proceeds	B Prizes	C Adj. Gross Proceeds	D Cash Profit
1a. Bingo (Including bingo sales tax)	1a	27,450	19,400	8,050	8,050
1b. Bingo - Dispensing Device	1b				
2. Raffles	2				
3a. Pull Tabs - Jar Bar	3a	111,855	86,930	24,925	24,905
3b. Pull Tabs - Dispensing Device	3b				
3c. Club Specials, Tip Boards, Seal Boards, Prize Boards	3c	240	164	76	76
4. Punchboards	4				
5. Sports Pools	5				
6. Twenty-One	6	2,000	1,800	200	200
7. Calcuttas	7				
8a. Paddlewheels	8a				
8b. Paddlewheels - used with a table	8b				
9. Other (Including Interest, Net Total Cash Long, Poker)	9	90		90	90
10. Subtotal	10	141,635	108,294	33,341	33,321
11. ND Excise Tax (.0431 X Sum of lines 3a, 3b, & 3c of column A) * <input type="checkbox"/>	11	(4,831)		(4,831)	
12. Federal Excise Tax from Federal Form 730	12	()		()	
13. Bingo Sales Tax from ND Sales Tax Return	13	(1,554)		(1,554)	
14. TOTAL (Line 10 less lines 11, 12, and 13)	14	135,250	108,294	26,956	

* If the total gross proceeds for pull tabs, lines 3a, 3b, & 3c of column A, is \$4,000 or less, the organization is exempt from the ND Excise Tax. If exempt, check the box.

PART II - ALLOWABLE EXPENSES, GAMING TAX, NET PROCEEDS				
15a. Allowable Expenses - 51% of first \$200,000 of line 14, column C plus 45% of the amount over \$200,000	a	13,748		
15b. Allowable Expenses - .0235 X Sum of lines 3a, 3b, & 3c, column A	b	2,634		
15c. Allowable Expenses - Video surveillance equipment - Attach documentation	c			
15d. Additional Allowable Expenses - Worksheet Read instructions on page 3 of the tax return booklet	d	539	Total (a+b+c+d)	15
16. Gaming Tax - 5% of the first \$200,000 of line 14, column C. If over \$200,000, read instructions	16			1,348
17. Net proceeds - Line 14, column C, less lines 15 and 16	17			8,687
18. Net proceeds carry-over - Amount from line 21 of prior quarter's return	18			5,260
19. Adjustment - Attach explanation	19			
20. Amount transferred to trust account this quarter	20			5,260
21. Net proceeds carry-over - Line 17 plus line 18, plus or less line 19, less line 20	21			8,687

28. End of quarter gaming account check register(s) balance	6,892
29. Total gaming expenses for ALL sites	17,000

PART III - TRUST ACCOUNT

LINE 22. TRUST CARRY-OVER

Enter the amount from line 26 of the prior quarter's tax return. If the Office of Attorney General adjusted that amount, or if an amended return was filed, enter the adjusted or amended amount.

LINE 23. AMOUNT TRANSFERRED TO TRUST ACCOUNT THIS QUARTER

Same amount as line 20, refer to the example below.

LINE 24. ADJUSTMENT

Attach a detailed explanation of the adjustment. If the adjustment is for interest and/or service fees, circle the word(s) that represent the amount. Report the net amount in the box. If the adjustment is negative, place parentheses () around the amount.

- Net proceeds received from another gaming organization must be deposited directly into the trust account and a positive adjustment made on line 24.

All income earned from a trust account, including income from investments in marketable securities, must be reported each quarter as an adjustment. Income includes interest, dividends, and capital gains. An actual loss on an investment of net proceeds may not be deducted. A service fee is an adjustment to the account's balance.

As an alternative, an organization may elect to report the gain in market value of a certificate of deposit, bond, stock, mutual fund, or other marketable securities. Adjustments can be made for decreases in market value; however, such decreases cannot reduce the account's value below its adjusted basis. Electing to report securities at market value must be consistently applied each quarter.

If an organization elects to report unrealized gains and losses, it must submit documentation each quarter substantiating the reported transactions.

SIGNATURE AND VERIFICATION - A governing board member or the organization's top official must sign and date the return. The preparer must also sign the return and enter a daytime telephone number. **If the organization's top official prepares the return, the top official must sign in both signature boxes.** According to North Dakota Administrative Code § 99-01.3-03-12(2), a tax return is considered incomplete if it is not properly signed and may be subject to interest and penalty.

Example for lines 23, 25, and 29

If an organization has two or more sites, enter the total of the gaming expenses reported on Schedule A for all sites on line 29.

LINE 25. ELIGIBLE USE CONTRIBUTIONS THIS QUARTER

Enter the total from Schedule C. The checks listed on Schedule C must be issued to the recipients when the checks are written. Checks may not be held by the organization. Refer to the example below and the example on page 11 on how the total amount of eligible uses is transferred from Schedule C and reported on line 25, page 1 of the return.

LINE 27. END OF QUARTER TRUST ACCOUNT CHECK REGISTER AND MARKETABLE SECURITIES BALANCE

Enter the ending **check register(s)** balance of the trust account(s) and/or market value of securities as of the last day of the quarter. **Do not use monthly bank statements as the source for check register information.** The trust account includes **all** bank accounts, marketable securities, and other investments established from net proceeds.

LINE 28. END OF QUARTER GAMING ACCOUNT CHECK REGISTER(S) BALANCE

Enter the ending **check register(s)** balance of the gaming account(s) as of the last day of the quarter. **Do not use monthly bank statements as the source for check register information.**

LINE 29. TOTAL GAMING EXPENSES FOR ALL SITES

Enter the total amount of gaming expenses incurred, whether paid from the gaming account(s) or any other bank account of the organization. This total includes, for example, rent expense, license expense, net total cash short, cost of games used or paid for, non-qualifying video surveillance equipment, and payroll expense. **DO NOT** include game prizes, North Dakota or Federal excise tax, bingo sales tax, or gaming tax.

20. Amount transferred to trust account this quarter	20.	5,260
21. Net proceeds carry-over - Line 17 plus line 18, plus or less line 19, less line 20	21.	8,687

PART III TRUST ACCOUNT		28. End of quarter gaming account check register(s) balance		6,892
22. Trust carry-over - Amount from line 26 of prior quarter's return	6,000	29. Total gaming expenses for all sites	17,000	
23. Amount transferred to trust account this quarter - Amount from line 20	5,260	30. Total Tax Due - Line 11 plus Line 16. Remit - payable to "Attorney General"	6,179	
24. Adjustment - Include interest and service fees - Attach explanation		SIGNATURE AND VERIFICATION		
25. Eligible use contributions this quarter - Total from Schedule C	10,000	Signature of top official or governing board member		
26. Trust carry-over - Line 22 plus line 23, + or - line 24, less line 25	1,260	Signature of preparer		
27. End of quarter trust account check register and marketable securities balance	1,260	Day Time Phone Number (701)		
		Print name of preparer		

(two signatures required)

SCHEDULE B1 AND B2 - GENERAL INFORMATION

- Complete Schedule B1 to report games of pull tabs operated from a jar bar or dispensing device. Each game must be reported separately.
- The Schedule B1 form can accommodate one game with more than 28 deals (just continue to the second B1 on the same page) or two games with 28 deals or less conducted at the same or different sites. For example, if one game is played at Joe's Bar and another game is played at Lucky's, they can both be reported on the same page (refer to exhibits A and B on page 8).
- Complete Schedule B2 to report the activity of a bingo card dispensing device, club special, tip board, seal board, prize board, punchboard, sports pool board, calcutta, and series of paddlewheel ticket cards for paddlewheels without a table. For Schedule B2 only, **do not report activity for more than one game code on the same page**. For example, if an organization conducted a prize board and a sports pool board, complete two separate Schedule B2 pages.
- If an amount is a negative value, place parentheses () around the amount.

GAME NUMBER / PAGE NUMBER

For Schedule B1, assign a consecutive game number to each game conducted during the quarter. If two games were conducted at a site, the game numbers would be 1 and 2. If pull tabs are conducted at two or more sites, the game numbers must begin with the number 1 for each site.

Each B2 page is numbered consecutively by site after the Schedule B1's for each site. The first B2 form for a site would start with the next consecutive page number after the last Schedule B1 for that site. For example, if an organization has two sites and the first site's last Schedule B1 page is 3, the Schedule B2 for the first site would begin with page 4. The numbering sequence would start over for the second site.

DATE PLACED / DATE CLOSED

Enter the month and day on which the game was placed into play and the date removed from play.

Paddlewheel activity must be reported in the quarter in which the series of paddlewheel ticket cards was placed into play. **A series cannot be carried over to the next quarter.**

Do not report a club special, seal board, tip board, punchboard, prize board, sports pool board, or calcutta that is still in play at the end of the quarter. These games can be carried over to the next quarter.

LAST SALE / LAST SALE STAMP NUMBER

For Schedule B1, if a game includes a deal with a last sale prize, enter the last sale amount in the "Last Sale Prize Amount" box. Complete this box for each game on the Schedule B1. The gaming stamp number of the deal that includes the last sale prize must be listed with the other gaming stamp numbers reported on Schedule B1 for that game and in the Last Sale Stamp Number box for each game on Schedule B1. This only applies when there is a Last Sale prize amount.

The value of the last sale prize feature of a deal reported on Schedule B2 is to be included in the ideal prizes.

COST PER PLAY

For Schedule B2, enter the cost to a player, as stated on the flare, for each bingo card, club special, tip board, and paddlewheel series, and on the board for each seal board, punchboard, sports pool board, and prize board. For a calcutta, leave the Cost Per Play box blank.

IDEAL GROSS PROCEEDS PER DEAL IDEAL PRIZES PER DEAL

Schedule B1, enter the ideal gross proceeds and ideal prizes per deal from the game information sheet for break open pull tabs and from the back of the flare or a game information sheet for jar tickets.

Schedule B2, for bingo cards, club specials, prize boards, tip boards and punchboards, compute the amount as the number of cards, tickets or punches available for sale, multiplied by the Cost Per Play.

For seal boards and sports pool boards, compute the amount as the number of lines or squares multiplied by the Cost Per Play.

For a calcutta, ideal gross proceeds is the total wagers of the auction, by players, on the competitors in the sporting event.

For a series of paddlewheel ticket cards, compute the amount as the number of tickets per card multiplied by the number of cards in the series, multiplied by the Cost Per Play.

GAMING STAMP NUMBER

The North Dakota gaming stamp number may have six characters or may have the new eight digit numbers. All six characters or eight digits must be listed. However, if the first three characters or four digits of subsequently listed stamp numbers are the same, a vertical wavy line may be used. The gaming stamp number field of the Schedule B has eight spaces to record the new eight digit numbers. For the six character stamp number, record this number by leaving the **first and last** spaces of this field blank. Refer to the examples on page 8.

(J) NUMBER OF DEALS CONDUCTED

For the Schedule B1 only, enter the number of deals conducted in the game. This **must** equal the number of gaming stamp numbers reported. See exhibits A & B on page 8.

(C) \$ AMOUNT UNSOLD / DEFECTIVE

Enter the total **dollar** amount of pull tabs that remained unsold or were defective when the game was closed. If an unsold/defective pull tab is only a partial set of stapled or banded jar tickets, it must be valued at a proportional cost. Do not include unsold/defective pull tabs that are opened, partially opened, or exchanged.

(E) PRIZES

Enter the total dollar amount paid out for prizes, including a last sale prize for pull tabs (if awarded). Obtain this information from the summary of daily records.

(G) CASH PROFIT

Enter the amount of profit comprised of cash and checks that are accounted for by an organization's summary of daily records. The amount of cash profit could differ from the actual bank deposits due to an increase or a decrease in a starting cash bank for the next gaming activity or a prize paid by check.

TOTAL

For each site, add the subtotal boxes D, E, F, and G, by game code. Refer to the examples on page 8.

FOR GAME CODES 3a and 3b:

Enter the totals on the last page of Schedule B1 for each game code for each site.

FOR GAME CODES 1B, 3C, 4, 5, AND 7:

If the activity for a game code has only one page for a site, enter the page's subtotal amounts in the total line on that page. Otherwise, subtotal each page and then enter the totals on the last page of Schedule B2 for that game code for each site.

FOR GAME CODE 8a:

If an organization conducts paddlewheels by using a series of paddlewheel ticket cards, subtotal each page and then total all the paddlewheel activity on the last page of Schedule B2 for each site.

If an organization conducts paddlewheels by using chips, only report the activity on line 8b of the Schedule A and/or page 1 of the return. A Schedule B2 is not completed for Paddlewheels used with a table.

* If an organization has only one site, transfer the totals from columns D, E, F and G for each game code's activity to the proper lines on page 1 of the return.

* If an organization has two or more sites, transfer the totals from columns D, E, F and G for each game code's activity to the proper lines of each site's Schedule A. Refer to the example of *Schedule A on page 9*.

PERCENT-OF-ACCURACY

Do not compute the percent-of-accuracy for each game. **The percent-of-accuracy must be computed for only game code's 3a and 3b activity, by site.** Compute as Total Cash Profit (G) divided by Total Adjusted Gross Proceeds (F). Enter the percent-of-accuracy on the last Schedule B1 page of each game code.

Example:

Total Cash Profit for game	
code 3a activity	\$ 13,343
Divided by: Total Adjusted	
Gross Proceeds for game	
code 3a activity	÷ 13,399
Percent-of-Accuracy	99.6% (round to the nearest tenth)

If the percent-of-accuracy of all the games involving a device or a jar bar for a site for the previous quarter was less than 98.5%, an employee who did not conduct the game must do a weekly interim audit of the games at the site for 12 continuous weeks or until the organization determines, resolves, and documents the cause. An organization must start the weekly audits no later than the date on which its tax return for the quarter was filed. However, if games involving a device are conducted without the assistance of a bar employee, pull tab games not involving a device are also conducted, and the combined percent-of-accuracy of all pull tab games at the site for the previous quarter was 98.5% or greater, no weekly interim audit is required.

EXHIBIT A

SCHEDULE B1 - PULL TABS
OFFICE OF ATTORNEY GENERAL
SFN 9820 (6-00)Important - Unless a game has more than 28 deals, report 2 games on this schedule.
Games for two sites may be reported on this schedule.Check One: ☒ 3a. Jar Bar ☐ 3b. Dispensing Device

Site Name FIRST SITE	Site Number (0 0 0) A	Name of Game GREEN MACHINE	Game No. 1
Last Sale Stamp Number	Last Sale Prize Amount	Date Placed Mo. Day 06 - 29	Date Placed Mo. Day 09 - 30
I. Ideal Gross Proceeds Per Deal 2400	Ideal prizes Per Deal (excluding last sale) 1900	J. No. of Deals Conducted 37	A. Total Ideal Gross Proceeds (I X J) 88800
C. \$ Amt Unsold/Defective 0	D. Gross Proceeds (A-C) 88800	E. Prizes 69150	F. Adj. Gross Proceeds (D-E) 19650
		G. Cash Profit 19645	

GAMING STAMP NUMBERS													
1	R	5	6	4	0	0							
2				4	0	1							
3				4	0	2							
4				4	0	3							
5				4	0	4							
6				4	0	5							
7				4	0	6							
8				4	0	7							
9				4	0	8							
10				4	0	9							
11				4	1	0							
12	N	2	6	1	8	7							
13				1	8	8							
14				1	8	9							

Note: If a game has more than 28 deals, enter the additional deals here but do not complete the top section in bold outline.

If this is the last Schedule B1 for THIS SITE for the game code, enter the totals below:			
D. Total Gross Proceeds	E. Total Prizes	F. Total Adj. Gross Proceeds	Percent of Accuracy (G / F)

Complete this section in bold outline

Check One: ☐ 3a. Jar Bar ☐ 3b. Dispensing Device

Site Name	Site Number	Name of Game	Game No.
	(_ _ _) _		
Last Sale Stamp Number	Last Sale Prize Amt	Date Placed Mo. Day	Date Placed Mo. Day
I. Ideal Gross Proceeds Per Deal	Ideal prizes Per Deal (excluding last sale)	J. No. of Deals Conducted	A. Total Ideal Gross Proceeds (I X J)
C. \$ Amt Unsold/Defective	D. Gross Proceeds (A-C)	E. Prizes	F. Adj. Gross Proceeds (D-E)
		G. Cash Profit	

GAMING STAMP													
1	1	0	0	0	1	9	9	0					
2					1	9	9	1					
3					1	9	9	2					
4					1	9	9	3					
5					1	9	9	4					
6					1	9	9	5					
7					1	9	9	6					
8					1	9	9	7					
9					1	9	9	8					
10													
11													
12													
13													
14													

Note: If a game has more than 28 deals, enter the additional deals here but do not complete the top section in bold outline.

If this is the last Schedule B1 for THIS SITE		
D. Total Gross Proceeds	E. Total Prizes	F. Total Adj. Gross Proceeds

EXHIBIT B

SCHEDULE B1 - PULL TABS
OFFICE OF ATTORNEY GENERAL
SFN 9820 (6-00)Important - Unless a game has more than 28 deals, report 2 games on this schedule.
Games for two sites may be reported on this schedule.

Organization License Number G - 0 0 0 0	Quarter Ended SEPT 30, 20 05
--	---------------------------------

Complete this section in bold outline only for a new game

Check One: ☒ 3a. Jar Bar ☐ 3b. Dispensing Device

Site Name SECOND SITE	Site Number (0 0 0) B	Name of Game GREEN MACHINE	Game No. 1
Last Sale Stamp Number	Last Sale Prize Amount	Date Placed Mo. Day 06 - 29	Date Placed Mo. Day 09 - 30
I. Ideal Gross Proceeds Per Deal 2435	Ideal prizes Per Deal (excluding last sale) 1900	J. No. of Deals Conducted 5	A. Total Ideal Gross Proceeds (I X J) 12175
C. \$ Amt Unsold/Defective 0	D. Gross Proceeds (A-C) 12175	E. Prizes 9400	F. Adj. Gross Proceeds (D-E) 2775
		G. Cash Profit 2766	

GAMING STAMP NUMBERS													
1	R	8	9	2	3	2							
2				2	3	3							
3				2	3	4							
4				2	3	5							
5				2	3	6							
6													
7													
8													
9													
10													
11													
12													
13													
14													

If this is the last Schedule B1 for THIS SITE for the game code, enter the totals below:				
D. Total Gross Proceeds	E. Total Prizes	F. Total Adj. Gross Proceeds	G. Total Cash Profit	Percent of Accuracy (G / F)
99680	77530	22150	22135	9 9 9

EXHIBIT C

SCHEDULE B2 - SINGLE GAMES
OFFICE OF ATTORNEY GENERAL
SFN 9807 (6-00)

Only one game code per page. Check game code for this page at bottom of page.

NOTE: Read instructions before completing form. Round all amounts to the nearest dollar.

Exhibit A – Schedule B1 (above) on which one game with more than 28 deals is reported. All information for the game only needs to be reported on the first section of the game. The information does not need to be repeated in the bolded outline section of the second half of the page.

Exhibit B – Schedule B1 (right side above) reflects 1 game from each of 2 different sites recorded on the same page.

Exhibit C – Schedule B2 (right side) on which games related to game code 3c are reported.

3c CODE	GAMING STAMP NUMBER	DATE		Cost Per Play	A IDEAL GROSS PROCEEDS	C \$ AMOUNT UNSOLD/ DEFECTIVE	D GROSS PROCEEDS (A - C)	E PRIZES	F ADJ. GROSS PROCEEDS (D - E)	G CASH PROFIT
		Placed aMo. Day	Closed Mo. Day							
1	SB	Q 0 1 4 5 0	07 - 01	07 - 01	1	50	0	50	35	15
2		4 5 1	07 - 08	07 - 08	1	50	0	50	35	15
3		4 5 2	07 - 16	07 - 16	1	50	0	50	35	15
4		4 5 3	07 - 22	07 - 22	1	50	0	50	35	15
5	TB	T 0 6 8 2 2	07 - 30	07 - 30	1	20	0	20	12	8
6		8 2 3	07 - 31	07 - 31	1	20	0	20	12	8
7										
8										
SUBTOTALS - this page							240	164	76	76
TOTALS - this site (by game code)							240	164	76	76
GAME CODES							Transfer To Column A, Tax Return/Sched. A			
<input type="checkbox"/> 1b Bingo - Dispensing Device <input checked="" type="checkbox"/> 3c Club Specials (use code "CS") Tip Boards (use code "TB") <input type="checkbox"/> 4 Punchboards <input type="checkbox"/> 5 Sports Pools <input type="checkbox"/> 7 Calcuttas <input type="checkbox"/> 8a Paddlewheels - without a table							Transfer To Column B, Tax Return/Sched. A			
							Transfer To Column C, Tax Return/Sched. A			
							Transfer To Column D, Tax Return/Sched. A			

SCHEDULE A - MULTIPLE SITE REPORTING

An organization with two or more licensed sites must complete a Schedule A for each site **even if there was no activity for a site**. Enter the site name and site number for each site.

- If a site **did not** have any gaming activity during a quarter, write "**No Activity**" across the Schedule A for that site.
- Enter the amount of gaming expenses incurred for each site. For additional information, read the instructions for line 29 "Total gaming expenses for all sites" on page 5.

Number each page of the Schedule A's consecutively.

SCHEDULE A - COMPLETE IF
MORE THAN ONE SITE

Organization License No. G - 0 0 0 0 Quarter Ended SEPT 30 , 20 05 Page 1 of 1

Site Name	Site No.	Gaming Expenses	A Gross Proceeds	B Prizes	C Adjusted Gross Proceeds	D Cash Profit
FIRST SITE	(0 0 0) A	6,710				
1a. Bingo (Including bingo sales tax)	1a		27,450	19,400	8,050	8,050
1b. Bingo - Dispensing Device	1b					
2. Raffles	2					
3a. Pull Tabs - Jar Bar	3a		99,680	77,530	22,150	22,135
3b. Pull Tabs - Dispensing Device	3b					
3c. Club Specials, Tip Boards, Seal Boards, Prize Boards	3c					
4. Punchboards	4					
5. Sports Pools	5					
6. Twenty-One	6		2,000	1,800	200	200
7. Calcuttas	7					
8a. Paddlewheels	8a					
8b. Paddlewheels - used with a table	8b					
9. Other (including Interest, Net Total Cash Long, Poker)	9		90		90	90
10. Subtotal (Sum of lines 1a through 9)	10		129,220	98,730	30,490	30,475

Add each individual line's amount, lines 1a through 10, from each site. Transfer to corresponding lines on page 1, lines 1a through 10 of the return. **Line 10 of all Schedule A's must equal line 10 on page 1 of the return.**

Site Name	Site No.	Gaming Expenses	A Gross Proceeds	B Prizes	C Adjusted Gross Proceeds	D Cash Profit
SECOND SITE	(0 0 0) B	3,355				
1a. Bingo (Including bingo sales tax)	1a					
1b. Bingo - Dispensing Device	1b					
2. Raffles	2					
3a. Pull Tabs - Jar Bar	3a		12,175	9,400	2,775	2,770
3b. Pull Tabs - Dispensing Device	3b					
3c. Club Specials, Tip Boards, Seal Boards, Prize Boards	3c		240	164	76	76
4. Punchboards	4					
5. Sports Pools	5					
6. Twenty-One	6					
7. Calcuttas	7					
8a. Paddlewheels	8a					
8b. Paddlewheels - used with a table	8b					
9. Other (including Interest, Net Total Cash Long, Poker)	9					
10. Subtotal (Sum of lines 1a through 9)	10		12,415	9,564	2,851	2,846

Site Name	Site No.	Gaming Expenses	A Gross Proceeds	B Prizes	C Adjusted Gross Proceeds	D Cash Profit
THIRD SITE	(0 0 0) C	0				
1a. Bingo (Including bingo sales tax)	1a					
1b. Bingo - Dispensing Device	1b					
2. Raffles	2					
3a. Pull Tabs - Jar Bar	3a					
3b. Pull Tabs - Dispensing Device	3b					
3c. Club Specials, Tip Boards, Seal Boards, Prize Boards	3c					
4. Punchboards	4					
5. Sports Pools	5					
6. Twenty-One	6					
7. Calcuttas	7					
8a. Paddlewheels	8a					
8b. Paddlewheels - used with a table	8b					
9. Other (including Interest, Net Total Cash Long, Poker)	9					
10. Subtotal (Sum of lines 1a through 9)	10					

NO ACTIVITY

These amounts **must include** state and local sales tax. The amount reported on Line 1 of the Sales and Use Tax Return filed with the North Dakota Tax Department **does not** include state and local sales tax. Refer to the example below.

When the sales price of a raffle ticket relates partly to admission for a meal or other non-gaming activity, refer to N.D. Admin. Code § 99- 01.3-05-06(1).

Schedule B2 must be completed for club specials, tip boards, seal boards, and prize boards.

Attach documentation for the amount of each item (A-D) listed below:

- A. INTEREST- Enter the total interest earned on checking accounts, savings accounts, certificates of deposit, and other

This example reflects an organization reporting total sales of only bingo cards on the North Dakota Sales and Use Tax Return.

27,450 (line 1a-column A. Should match Form ST, line 16 plus line 29)
 ÷ 1.06 (divide 27,450 by 1.06 (State tax of 5% and presume city tax of 1%))
 X .06 (multiply by 5% state sales tax plus amount of city sales tax)
 1,554 (line 13-enter in columns A and C. this is the amount of bingo sales
 tax paid to the N.D. Tax Department for sales of bingo cards, line 29
 on Form ST - Sales and Use Tax Return.)

D. POKER - Obtain the amount from the organization's summary of daily records. Cash profit (column D) is obtained from the summary of daily records.

Form ST, page 2		Column B 5% SALES & PURCHASES	
16. Enter Amounts from line 15, page 1		25	896.00
17. Items Subject to Use Tax			.00
18. Taxable Balance (Add lines 16 and 17)			.00
19. State Tax (Multiply line 18 by the ND tax rate)		1	294.80
20. Total State Tax			
21. Less Adjustments (Attach explanation)			
22. Adjusted State Tax (Subtract line 21 from line 20)			
23. Compensation Allowance			
24. Net State Tax Due (Subtract line 23 from line 22)		1	294.80
25. Penalty and Interest (See Instructions)			
26. State Tax, Penalty, and Interest (Add lines 24 and 25)		1	294.80
LOCAL OPTION SALES & USE TAX			
To report more than ten local option taxes, see Instructions.			
A	B	F	
Local Code City or County Name/Location	(Column C Minus Column E)		
<div style="border: 1px solid black; display: inline-block; width: 40px; height: 20px;"></div> <div style="border: 1px solid black; display: inline-block; width: 40px; height: 20px;"></div> <div style="border: 1px solid black; display: inline-block; width: 100px; height: 20px; text-align: center;">Example City 1%</div>	<div style="border: 1px solid black; display: inline-block; width: 40px; height: 20px;"></div> <div style="border: 1px solid black; display: inline-block; width: 40px; height: 20px;"></div>	<div style="border: 1px solid black; display: inline-block; width: 60px; height: 20px;"></div> <div style="border: 1px solid black; display: inline-block; width: 60px; height: 20px; text-align: center;">258.96</div>	
<div style="border: 1px solid black; display: inline-block; width: 40px; height: 20px;"></div> <div style="border: 1px solid black; display: inline-block; width: 40px; height: 20px;"></div>	<div style="border: 1px solid black; display: inline-block; width: 40px; height: 20px;"></div> <div style="border: 1px solid black; display: inline-block; width: 40px; height: 20px;"></div>		
27. Net Local Option Tax Due (Total of Column F above or total of Column F from attached schedule ST - Local, if reporting more than ten local option taxes)			
		258	96
28. Total Local Option Penalty and Interest (See Instructions)			
29. Total Due With Return (Add lines 26, 27, and 28)			
		1	553.76



NORTH DAKOTA GAMING TAX RETURN
LONG FORM
OFFICE OF ATTORNEY GENERAL
SFN 9809 (6-02)

Quarter Ended September 30, 2005

PART I - GAMING ACTIVITY		A Gross Proceeds	B Prizes	C Adj. Gross Proceeds	D Cash Profit
1a. Bingo (Including bingo sales tax)	1a	27,450	19,400	8,050	8,050
1b. Bingo - Dispensing Device	1b				
2. Raffles	2				
3a. Pull Tabs - Jar Bar	3a	111,855	86,930	24,925	24,905
3b. Pull Tabs - Dispensing Device	3b				
3c. Club Specials, Tip Boards, Seal Boards, Prize Boards	3c	240	164	76	76
4. Punchboards	4				
5. Sports Pools	5				
6. Twenty-One	6	2,000	1,800	200	200
7. Calcuttas	7				
8a. Paddlewheels	8a				
8b. Paddlewheels - used with a table	8b				
9. Other (Including <u>Interest</u>) Net Total Cash Long, (Poker)	9	90		90	90
10. Subtotal	10	141,635	108,294	33,341	33,321
11. ND Excise Tax (.0431 X Sum of lines 3a, 3b, & 3c of column A)	11	4,831		4,831	
12. Federal Excise Tax from Federal Form 730 (attach copies)	12				
13. Bingo Sales Tax from ND Sales Tax Return	13	1,554		1,554	
14. Total (Line 10 less lines 11, 12, and 13)	14	135,250	108,294	26,956	

* 1,554 reported on line 13, A and C.

SCHEDULE C - ELIGIBLE USE CONTRIBUTIONS

- Schedule C, Eligible Use Contributions, is used to record the disbursement of net proceeds to eligible uses.
- Pages must be numbered consecutively. Each page must be subtotaled and the grand total recorded on the last page of Schedule C.
- Record each disbursement made from the trust account during the quarter being reported. Do not report any checks that were not issued by or that were dated after the end of the quarter.

CHECK NUMBER

Checks written during the quarter, including voided checks **must be listed in sequence**. For a voided check, enter 'VOID' in the recipient column and use the eligible use code V-00. See the example below.

RECIPIENT

Record the name of the individual or group to whom the check was payable to.

DESCRIPTION OF ELIGIBLE USE

Clearly describe the **specific use** of the funds to enable the Office of Attorney General to determine its eligibility.

Do not merely copy the eligible use code's description from the instructions. **Vague descriptions, such as "donation" or "community project" may result in the contribution being disallowed.**

CHECK AMOUNT

Round all check amounts to the nearest dollar. An adjustment may be made on line 14 of the return to offset the rounding.

ROUNDING INSTRUCTIONS:

All amounts reported on the tax return and any required accompanying schedules must be rounded to the nearest dollar. Drop amounts under 50 cents and increase amounts of 50 to 99 cents to the next dollar. Do not enter cents, decimals, dashes, or dollar signs.

56.49 = 56

56.50 = 57

ELIGIBLE USE CODE

Refer to the eligible use codes on the last page. Enter the eligible use code that most closely relates to the actual use of net proceeds

IMPORTANT: The funds disbursed must be for eligible uses as described by N.D. Century Code §53-06.1-11.1(2) or N.D. Admin. Code § 99-01.3-14-02.



SCHEDULE C - ELIGIBLE USE CONTRIBUTIONS

OFFICE OF ATTORNEY GENERAL
SFN 9808 (6-00)

*Note: Read instructions before completing this form.
Round all check amounts to the nearest dollar.*

License No. G - <u>0</u> <u>0</u> <u>0</u> <u>0</u>	Page <u>1</u> of <u>1</u>
Quarter Ended <u>SEPT 30</u> , 20 <u>05</u>	

CHECK NUMBER	DATE	RECIPIENT	DESCRIPTION OF ELIGIBLE USE	CHECK AMOUNT	ELIGIBLE USE CODE
1001	07/04	YMCA	YOUTH BASKETBALL PROGRAM	5,000	A - <u>9</u> <u>4</u>
1002	07/15	VOID		0	V - <u>0</u> <u>0</u>
1003	08/14	LEGION BASEBALL	BASEBALL UNIFORMS	2,000	D - <u>3</u> <u>0</u>
1004	09/15	PARKS & REC	IMPROVEMENT OF FIELDS	3,000	G - <u>5</u> <u>0</u>
					- - -
					- - -
					- - -

SUBTOTAL - this page 10,000

ALL AMOUNTS MUST BE ROUNDED TO THE NEAREST DOLLAR. DROP AMOUNTS UNDER 50 CENTS AND INCREASE AMOUNTS OF 50 TO 99 CENTS TO THE NEXT DOLLAR.

TOTAL - all pages of schedule C
(Enter on last page only)

10,000

ELIGIBLE USE CODES FOR SCHEDULE C

ELIGIBLE USE CODES ELIGIBLE USES

CHARITABLE USES:

A – 02	The Abused
A – 03	Alcohol and Drug Abuse
A – 04	Animal Protection
A – 07	The Blind
A – 08	Cancer
A – 11	Cystic Fibrosis
A – 15	The Disabled
A – 18	Heart Disease
A – 20	Learning Disabilities
A – 24	Mental Health
A – 25	Multiple Sclerosis
A – 26	Muscular Dystrophy
A – 27	The Needy
A – 28	Paralysis
A – 29	Developmentally Disabled Citizens
A – 30	Senior Citizens
A – 32	Terminally Ill
A – 36	Wildlife
A – 37	Youth Activities
A – 46	Adult Activities
A – 47	Head Injuries
A – 58	Home on the Range
A – 61	March of Dimes
A – 64	Meals on Wheels
A – 65	Medical Facilities (Non-profit)
A – 67	Memorial Funds
A – 70	Nursing Homes (Non-profit)
A – 80	Ronald McDonald House
A – 81	Red Cross
A – 82	Salvation Army
A – 88	Special Olympics
A – 90	Disaster Relief Organizations
A – 91	United Fund/United Way
A – 94	YMCA/YWCA
A – 97	Volunteer Services
A – 98	Gambling Addiction
A – 99	Other

RELIGIOUS USES:

B – 10	Religious uses
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EDUCATIONAL USES:

C – 10	Agriculture
C – 20	The Arts
C – 25	Educational Public Services
C – 30	Safety
C – 40	4-H Activities
C – 50	Educational Institutions and Activities
C – 75	Preservation of Cultural Heritage
C – 80	Scholarships
C – 90	Vocational Workshops
C – 99	Other

FRATERNAL USES:

D – 10	Camp Grassick
D – 20	Fraternal Foundations
D – 30	Legion Baseball
D – 40	Veteran's Cemetery
D – 50	Disabled or Injured Veteran's Assistance
D – 60	Military Family Support
D – 99	Other

ELIGIBLE USE CODES ELIGIBLE USES

PATRIOTIC USES:

E – 10	Scouting Activities and Boys or Girls State
E – 30	Community Bands, Color and Honor Guards, Flags, and Patriotic Celebrations
E – 99	Other

USES FOR THE ERECTION OR MAINTENANCE OF PUBLIC BUILDINGS OR WORKS:

F – 10	Uses described above
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USES LESSENING THE BURDEN OF GOVERNMENT:

G – 10	Community Emergency Services such as Ambulance and Fire Departments
G – 15	Disbursements Directly to a City, County, State, or US Government including Libraries, Military Service, Monuments, Museums, and Historical Societies
G – 25	Improvement of Public Areas
G – 50	Parks and Recreation
G – 60	Law Enforcement
G – 99	Other

PERSONS WHO ARE THE VICTIMS OF LOSS OF HOME OR HOUSEHOLD POSSESSIONS THROUGH EXPLOSION, FIRE, FLOOD, OR STORM, UNCOMPENSATED BY INSURANCE:

H – 00	Uses described above
--------	----------------------

PERSONS SUFFERING FROM A SERIOUSLY DISABLING DISEASE OR INJURY CAUSING SEVERE LOSS OF INCOME OR INCURRING EXTRAORDINARY MEDICAL EXPENSE, UNCOMPENSATED BY INSURANCE:

I – 00	Uses described above
--------	----------------------

COMMUNITY USES:

K – 10	Economic Development
K – 30	Tourism
K – 99	Other

VOIDED CHECKS:

V – 00	Void
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